

this work, revaluation or reappraisal, that they paid thousands and thousands of dollars for dating back, what, ten years or so.

SENATOR BARNETT: Are you saying it is sort of a book job? It is not a field job, in other words.

SENATOR DeCAMP: That is essentially as I understand it correct.

SENATOR BARNETT: Okay, who determines that the county has not satisfactorily revalued?

SENATOR DeCAMP: Okay, first of all, you have your...Dick Lewis, are you listening? Have we still got Dick in the room?

SENATOR BARNETT: Senator Lewis is back there, yes. Senator Lewis, can he...

SENATOR DeCAMP: I think he can explain this better, perhaps. You have your County Board of Equalization or your Board of Supervisors, they are involved. You have the Tax Commissioner's office. You have the standards already in the statutes. You have an approval. In other words, you have a check and balance system.

SENATOR BARNETT: Yes, but who does, if you want to refer to him, I will ask him.

SPEAKER LUEDTKE: Senator Dick Lewis, will you respond.

SENATOR BARNETT: Did you hear the question, Dick?

SENATOR R. LEWIS: Please repeat.

SENATOR BARNETT: These are some of the questions from the Lancaster County Commissioners and I am trying to get the answers to them and they say, who determines the county is not satisfactorily revalued?

SENATOR R. LEWIS: Senator Barnett, in about section 4, the county assessor files these returns with the Tax Commissioner. The Tax Commissioner is guided by a manual developed by himself and distributed to every county assessor, which sets up sort of optimum values, a framework, for these people to use in valuation.

SENATOR BARNETT: That would be the State Tax Commissioner. That would take care of that question?

SENATOR R. LEWIS: Yes.

SENATOR BARNETT: Keep right on section 4. They have another question in there and that is, what is the subsequent review of Tax Commissioner after notification by Tax Commissioner? What is, maintain the level of value refer to?

SENATOR R. LEWIS: First of all, it means maintaining the value as suggested by the manual. Secondly, Article 8 of the State Constitution mandates that these values shall be equal between taxing boundaries. So by that token, you also have guideline. These counties cannot